SUPREME COURT, U.S.
FILED
MAY 26 1988
JOSEPH F. SPANIOL, JR.
CLERK

Nos. 87-1303, 87-1310

In the Supreme Court of the United States

OCTOBER TERM, 1987

ALLEGHENY PITTSBURGH COAL COMPANY,
Petitioner,
v.
COUNTY COMMISSION OF WEBSTER COUNTY, WEST VIRGINIA,
Respondent.

EAST KENTUCKY ENERGY CORPORATION, ONEIDA COAL COMPANY, INC., and SHAMROCK COAL COMPANY, INC.
Petitioners,
v.
COUNTY COMMISSION OF WEBSTER COUNTY,
Respondent.

On Writ of Certiorari to the Supreme Court of Appeals of West Virginia

JOINT APPENDIX

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PETITIONS FOR CERTIORARI FILED FEBRUARY 4, 1988 (NO. 87-1303) AND FEBRUARY 5, 1988 (NO. 87-1310)
CERTIORARI GRANTED MARCH 28, 1988

2 pp

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Opinion of West Virginia Supreme Court of Appeals ..... Pet. App. 1a

Judgment of West Virginia Supreme Court Of Appeals ..... Pet. App. 12a

Order Denying Petition for Rehearing ..... Pet. App. 14a

Orders of the Webster County Circuit Court....Pet. App. 15a; AP Pet. App. 49a, 51a, 54a; EKE Pet. App. 49a, 79a, 83a, 86a

Orders of the Webster County Commission, sitting as a Board of Equalization and Review ..... AP Pet. App. 58a-69a EKE Pet. App. 90a-104a

WEBSTER COUNTY CIRCUIT COURT

Case No. 2532

ALLEGHENY PITTSBURGH COAL COMPANY

vs.

WEBSTER COUNTY COURT

DOCKET ENTRIES

DATE	PROCEEDINGS
3-23-76	Petition filed
3-23-76	Notice filed
3-23-76	Exhibits filed
3-23-76	Summons & complaint served on W.W. Talbott
4-9-84	Notice & Motion filed
5-18-84	Order
5-25-84	Order
12-5-85	Notice & Motion to Reconsider Judgment Order
12-5-85	Notice & Motion filed
2-20-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 78-C-33

ALLEGHENY-PITTSBURGH COAL COMPANY, a corp.,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-22	Notice filed
3-22	Order filed
3-22	Notice to Prosecuting attorney filed
3-22	Petition for Appeal
3-27	Notice
4-9-84	Notice & Motion filed
5-18-83	Order
5-25-84	Order
11-22-85	Order
12-5-85	Notice & Motion to Reconsider Judgment Order
12-5-85	Notice & Motion
2-13-86	Report of Assessor for Webster Co.
2-20-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 79-C-38

ALLEGHENY PITTSBURGH COAL COMPANY,
Plaintiff

vs.

THE WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
4-3	Petition filed
4-3	Notices filed
4-9-84	Notice & Motion filed
5-18-84	Order
5-25-84	Order
11-22-85	Order
12-5-85	Notice & Motion
12-5-85	Notice & Motion to Reconsider Judgment Order
2-20-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 80-C-59

ALLEGHENY-PITTSBURGH COAL COMPANY,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
7-17	Petition for Appeal filed
7-17	Notice to Prosecuting Attorney
4-9-84	Notice & Motion filed
5-18-84	Order
5-25-84	Order
11-22-85	Order
12-5-85	Notice & Motion to Reconsider Judgment Order
12-5-85	Notice & Motion
12-18-85	Order to Prepare Transcript
12-28-85	Deposition
2-13-86	Report of Assessor for Webster County
2-20-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 81-C-39

ALLEGHENY PITTSBURGH COAL COMPANY, a corporation,
Plaintiff

vs.

THE WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-20	Petition Filed
3-20	Notice to Prosecuting Attorney Filed
3-20	Exhibits Filed
3-30	Notice Filed
4-9-84	Notice & Motion filed
5-18-84	Order
5-25-84	Order
11-22-85	Order
12-5-85	Notice & Motion
12-5-85	Notice & Motion to Reconsider Judgment Order
12-18-85	Order to Prepare Transcript
12-31-85	Deposition
2-20-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 81-C-42

SHAMROCK COAL COMPANY, INC., A Corp.,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-27	Petition filed
3-27	Notice filed
3-27	Order filed
4-13	Notice Filed
5-18	Order
6-1	Opening Brief on Behalf of Petitioner Shamrock Coal Company, Inc.
2-19	Reply Brief on Behalf of Respondent, Webster County Commission, sitting as the Board of Equalization and Review
5-18-84	Order
2-13-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 82-M-18

IN RE: ONEIDA COAL COMPANY, INC.,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-12	Petition filed
3-12	Notice filed
3-12	Order
3-12	Three copies to W.T. Weber petition, Notice & Order
3-12	Order
5-7	Order
5-18-84	Order
5-25-84	Order
2-13-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 82-MISC-26

IN RE: TAX ASSESSMENTS AGAINST
ALLEGHENY-PITTSBURGH COAL COMPANY,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
4-5	Petition for Appeal filed
4-5	Notice & County Commissioners Certificate filed
4-16	Notice
2-15	Order of County Commission
1-24-84	Order
4-9-84	Notice & Motion filed
5-18-84	Order
5-25-84	Order
11-22-85	Order
12-5-85	Notice & Motion to Reconsider Judgment Order
12-5-85	Notice & Motion
12-20-85	Depositions
12-18-85	Order to Prepare Transcript
2-13-86	Report of Assessor for Webster Co.
2-20-86	Order
12-19-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 83-MSC-10

WEBSTER COUNTY COMMISSION,
Plaintiff

vs.

ONEIDA COAL COMPANY, INC., a corporation,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-4-83	Upon Petition for Review and Equalization of Assessment of Coal Property
3-4-83	Order
3-4-83	Notice
3-4-83	Exhibits
3-4-83	Petition for Appeal and Relief from Assessment of Coal Lands
3-24-83	Notice
5-18-84	Order
2-13-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 84-MSC-8

IN RE: TAX ASSESSMENT, 1983, AGAINST
ALLEGHENY PITTSBURGH COAL COMPANY,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-7-84	Petition for Appeal filed
3-7-84	Notice filed
3-7-84	Order
3-14-84	Notice filed
4-11-84	Memorandum of Law
5-18-84	Order
6-29-84	Statement of Facts
7-19-84	Reply Memorandum filed
9-20-84	Petition filed
9-24-84	Response of the Webster County Commission to Petition
10-2-85	Petition filed
10-28-85	Bond
11-22-85	Order
12-2-85	Motion & Notice filed

DATE	PROCEEDINGS
12-5-85	Notice & Response to Motion
12-5-85	Notice & Motion to Stay Further Proceedings
12-5-85	Notice & Motion to Reconsider Judgment Order
12-5-85	Notice & Motion
12-11-85	Response to the Many Motions made by Respondent in the above
12-13-85	Order
12-13-85	Order
12-18-85	Order to Prepare Transcript
12-20-85	Deposition
12-31-85	Response of East Kentucky Energy Corp.
12-27-85	Motion & Notice filed
2-5-86	Response of Taxpayer to Report of the Assessor filed November 22, 1985
2-13-86	Report of Assessor for Webster Co.
2-20-86	Order
12-19-86	Order
11-17-87	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 84-MSC-9

IN RE: TAX ASSESSMENT, AGAINST
EAST KENTUCKY ENERGY CORPORATION, a corporation,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-7-84	Petition for Appeal filed
3-7-84	Notice filed
3-7-84	Order
3-14-84	Notice filed
4-11-84	Memorandum of Law
5-18-84	Order
6-29-84	Statement of Facts
7-19-84	Reply Memorandum filed
9-20-84	Petition
9-24-84	Response of the Webster County Commission to Petition
11-1-84	Order
2-5-85	Copy of file
10-2-85	Petition filed
10-28-85	Bond

DATE	PROCEEDINGS
10-30-85	Restraining Order
11-22-85	Order
12-2-85	Motion & Notice filed
12-5-85	Notice & Motion filed
12-5-85	Notice & Motion to Reconsider Judgment Order
12-5-85	Notice & Motion to Stay Further Proceedings
12-5-85	Notice & Response to Motion
12-11-85	Response to the Many Motions Made by Respondent in the Above
12-13-85	Order
12-13-85	Order
12-18-85	Order to Prepare Transcript
12-20-85	Deposition
12-31-85	Response of East Kentucky Energy Corp.
12-27-85	Motion & Notice filed
2-5-86	Response of Taxpayer
2-13-86	Report of Assessor for Webster Co.
2-20-86	Order
12-19-86	Order
11-17-87	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 84-MSC-10

IN RE: ONEIDA COAL COMPANY, INC.
A Corp., TAX ASSESSMENT,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-7-84	Petition for Appeal and Relief from Assessment
3-7-84	Notice filed
3-7-84	Order
3-14-84	Notice filed
5-18-84	Order
5-22-84	Order
2-13-86	Order
12-19-86	Order
11-17-87	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 85-MSC-19

IN RE ONEIDA COAL COMPANY, INC.
A CORP., TAX ASSESSMENT,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-8-85	Order Filing Petition
3-8-85	Petition for Appeal and Relief from Assessment
3-21-85	Notice filed
4-19-85	Order
6-26-85	Transcript of Hearing
2-13-86	Order
12-19-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 85-MSC-20

IN RE EAST KENTUCKY ENERGY CORPORATION,
Plaintiff

vs.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-12-85	Petition for Appeal
3-12-85	Notice filed
3-21-85	Notice filed
6-26-85	Transcript of Hearing
10-2-85	Petition filed
11-30-85	Restraining Order
11-22-85	Order
12-2-85	Motion & Notice filed
12-5-85	Notice & Motion
12-5-85	Notice & Motion to Reconsider Judgment Order
12-5-85	Notice & Response to Motion
12-5-85	Notice & motion to Stay Further Proceedings
12-11-85	Response to the Many Motions Made by Respondent in the Above
12-13-85	Order
12-13-85	Order

DATE	PROCEEDINGS
12-18-85	Order to Prepare Transcript
12-28-85	Deposition
12-31-35	Response of East Kentucky Energy Corp.
12-27-85	Motion & Notice filed
2-5-86	Response of Taxpayer
2-13-86	Report of Assessor for Webster Co.
2-20-86	Order
12-19-86	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 86-MSC-17

IN RE EAST KENTUCKY ENERGY CORP.,
1986 TAX ASSESSMENT,
Plaintiff

VS.

WEBSTER COUNTY COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-10-86	Petition for Appeal
3-10-86	Notice filed
3-21-86	Order
12-19-86	Order
11-17-87	Order

WEBSTER COUNTY CIRCUIT COURT

Case No. 86-MSC-18

IN RE ONEIDA COAL COMPANY, INC.,
A Corporation,
Plaintiff

VS.

WEBSTER CO. COMMISSION,
Defendant

DOCKET ENTRIES

DATE	PROCEEDINGS
3-10-86	Petition for Appeal and Relief from Assessment
3-10-86	Notice filed
3-10-86	Order Filing Petition
3-21-86	Order
10-7-86	Order (Supreme Court)
12-19-86	Order
11-17-87	Order

SUPREME COURT OF APPEALS
OF WEST VIRGINIA

No. 17315

IN RE 1975 TAX ASSESSMENTS
AGAINST ONEIDA COAL CO., *et al.*

RELEVANT DOCKET ENTRIES

Date	Item
July 25, 1986	Commission petition for writ of error and supersedeas
Sept. 11, 1986	Commission petition for appeal
Sept. 17, 1986	Order granting petition
Sept. 30, 1986	Order granting motion for leave to reverse, case to be heard upon original record, briefs, and motion to reverse
Oct. 31, 1986	Commission brief
Nov. 26, 1986	Order granting motion to dismiss Pardee & Curtin Lumber Co. and Sun Lumber Co.
Dec. 4, 1986	Appellees' brief
Jan. 14, 1987	Order noting submission on argument docket
July 17, 1987	Judgment order
Aug. 13, 1987	Appellees' petition for rehearing
Aug. 31, 1987	Order suspending mandate pursuant to petition for rehearing
Sept. 18, 1987	Dissenting opinion
Nov. 10, 1987	Order denying petition for rehearing and entering mandate

Date	Item
Nov. 12, 1987	Appellees' motion to suspend judgment
Nov. 17, 1987	Commission response to motion to suspend judgment
Nov. 17, 1987	Order suspending execution of judgment